

# **WINN PARISH SHERIFF**

**FINANCIAL REPORT  
JUNE 30, 2014**

**SHANNA JONES, CPA  
WINNFIELD, LOUISIANA**

**WINN PARISH SHERIFF**  
**FINANCIAL REPORT**  
**JUNE 30, 2014**

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**WINN PARISH SHERIFF**  
**FINANCIAL REPORT**  
JUNE 30, 2014

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## **Winn Parish Sheriff**

P. O. Box 950  
Winnfield, LA 71483

### **MANAGEMENT'S DISCUSSION & ANALYSIS**

The Management's Discussion and Analysis of the Winn Parish Sheriff's (the Sheriff) financial performance presents a narrative overview and analysis of Winn Parish Sheriff's financial activities for the years ended June 30, 2014 and 2013. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

#### **FINANCIAL HIGHLIGHTS**

The Sheriff's net position on June 30, 2014 was \$609,798 and \$211,066 on June 30, 2013. The positive net position includes Other Post Employment Benefit Obligation as required GASB Statement No. 45, which is an actuarial calculation showing the estimated future costs of health and other benefits to retirees during their employment.

The Sheriff has \$569,569 in Capital Assets as of June 30, 2014 with no debt associated with it. This includes Land purchased and Construction in Progress for costs toward new jail.

Management is proposing to incur debt during the subsequent fiscal year end in relation to the new jail facility. No debt was incurred during fiscal year ended June 30, 2014. However debt was incurred during fiscal year ended in June 30, 2013 as approved by the State Bonding Commission for operating expenses. This debt was paid off during the related fiscal year ended.

Fiscal year ending June 30, 2014 showed an increase of \$236,160 in Personnel and Related Benefits. These costs continue to be the largest expenditure for the Sheriff as \$1,268,836 and \$1,032,676 was spent during fiscal years ended June 30, 2014, and June 30, 2013 respectively. Overall, the Sheriff increased public safety expenditures by \$252,013 in the fiscal year ended June 30, 2014 as compared to June 30, 2013 while managing to increase cash and cash equivalents by \$376,312. New revenue includes the half-cent sales tax passed during fiscal year ended June 30, 2014.

#### **OVERVIEW OF FINANCIAL STATEMENTS**

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Winn Parish Sheriff's financial position and results of operations from differing perspectives which are described as follows:

**GOVERNMENTAL-WIDE FINANCIAL STATEMENTS**—This report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Sheriff as a whole and present a longer-term view of the Sheriff's finances. These statements tell how the services were financed in the short-term as well as what remains for future spending.

# **Winn Parish Sheriff**

## **MANAGEMENT'S DISCUSSION & ANALYSIS (continued)**

**FUND FINANCIAL STATEMENTS**—A fund is an accountability unit used to maintain control over resources segregated for specific activities. The Sheriff uses funds to ensure and demonstrate compliance with finance related laws and regulations. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources at the end of the year.

As the Government-wide Financial Statements includes the long-term view, comparisons between these two views may provide insight into the long-term impact as short-term financing decreases. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the difference between these two views.

Fiduciary Funds are reported in the Fund Financial Statements and report taxes collected for other taxing bodies, deposits for inmate commissary, and deposits held pending court action. The Sheriff reports these as agency funds.

### **OTHER INFORMATION**

In addition to the basic financial statements and accompanying notes, this report also presents Other Required Supplementary Information consisting of a comparison of budgeted revenues and expenditures to actual revenues and expenditures.

### **FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE**

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Sheriff as a whole.

## Winn Parish Sheriff

### MANAGEMENT'S DISCUSSION & ANALYSIS (continued)

A summary of the basic government-wide financial statements is as follows:

#### Summary of Statement of Net Position

	<u>2014</u>	<u>2013</u>
<b>Assets:</b>		
Current:		
Cash & Cash Equivalents	\$ 1,462,385	\$ 1,100,692
Receivables	198,610	44,748
Due from Other Funds	4,451	38,936
Prepaid Expenses	14,104	11,802
Non-Current:		
Restricted Cash	22,412	7,793
Capital Assets (Net)	<u>569,569</u>	<u>365,010</u>
Total Assets	<u>2,271,531</u>	<u>1,568,981</u>
<b>Liabilities:</b>		
Current:		
Accounts Payable	17,368	16,709
Accrued Payroll & Related Liabilities	7,929	9,265
Non-Current:		
Other Post Employment Benefits	<u>1,639,052</u>	<u>1,331,087</u>
Total Liabilities	<u>1,664,349</u>	<u>1,357,061</u>
<b>Net Position:</b>		
Invested in Capital Assets	569,569	365,010
Restricted	22,412	12,378
Unrestricted	<u>15,201</u>	<u>( 165,468)</u>
Total Net Position	<u>\$ 607,182</u>	<u>\$ 211,920</u>

## Winn Parish Sheriff

### MANAGEMENT'S DISCUSSION & ANALYSIS (continued)

Rather than present the Statement of Net Activities, this comparative data shows a Summary of Changes in of Net Position:

	<u>2014</u>	<u>2013</u>
<b>Revenues:</b>		
Program Revenues—		
Charges for Services, Fines, Commissions	\$ 519,392	\$ 601,361
Operating Grants & Contributions	78,420	64,319
Capital Grants & Contributions	16,393	46,786
General Revenues—		
Ad Valorem Taxes	1,337,119	1,446,976
Sales Taxes	457,200	-
State Revenue Sharing	108,095	108,621
Miscellaneous	<u>11,898</u>	<u>6,165</u>
Total Revenues	<u>2,528,517</u>	<u>2,274,228</u>
<b>Expenses:</b>		
Public Safety	<u>2,133,255</u>	<u>1,881,242</u>
Changes in Net Position	<u>\$ 395,262</u>	<u>\$ 392,986</u>

### GOVERNMENTAL FUNCTION OF EXPENSES

The total function of the Sheriff is public safety and law enforcement activities.

### GENERAL BUDGETARY HIGHLIGHTS

For the year ended June 30, 2014, total revenues and total expenditures were within the 5% variance allowed by state law. For the next fiscal year ending June 30, 2015 changes affecting liquidity are proposed to include increased revenues through sales tax, borrowing funds, if approved, for new jail and spending within means as possible.

### CONTACTING THE SHERIFF'S OFFICE

This financial report is designed to provide a general overview of the Sheriff's finances, compliance with governmental financial reporting laws and regulations and demonstrate the Sheriff's commitment to public accountability. If you have additional questions about this report or would like to request additional information, contact Cranford Jordan, Sheriff, P. O. Box 950, Winnfield, LA 71483.

# *Shanna Jones, CPA*

*795 Big Creek Rd  
Winnfield, LA 71483  
792-8544*

## INDEPENDENT AUDITOR'S REPORT

Cranford Jordan, Sheriff  
of Winn Parish  
P.O. Box 950  
Winnfield, Louisiana

I have audited the accompanying financial statements of the governmental activities, the major fund, the aggregate remaining fund information of Winn Parish Sheriff as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the U.S. and the *Louisiana Governmental Audit Guide*. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluation of the overall financial statement presentation.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a reasonable basis for my audit opinion.



**Opinion**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund, the aggregate remaining fund, and the fiduciary funds of the Winn Parish Sheriff as of June 30, 2014, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages M1 through M4 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statement in appropriate operation, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

My audit was conducted for the purpose of forming an opinion on the Sheriff's basic financial statements. The Budgetary Comparison Schedule presented on page 31 listed as Other Required Supplemental Information in the Table of Contents and Agency Funds and their Statement of Collections, Distributions, and Unsettled Deposits-Agency Funds presented on page 35 and listed in the Table of Contents as Supplementary Information is presented for purposes of additional analysis and is not a required part of the basic financial statements but is required by the Governmental Accounting Standards Board. The Budgetary Comparison Schedule and Statement of Collections, Distributions, and Unsettled Deposits-Agency Funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

**Other Reporting Required by Governmental Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued a reported dated October 15, 2014, on my consideration of the Winn Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of

that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

A handwritten signature in cursive script that reads "Shanna Jones".

Shanna Jones, CPA  
Winnfield, Louisiana  
October 15, 2014

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

**WINN PARISH SHERIFF**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2014**

	<u>Governmental Activities</u>
<b>Assets:</b>	
Current Assets:	
Cash & Cash Equivalents	\$ 1,462,385
Receivables	198,610
Due from Other Funds	4,451
Prepaid Expenses	<u>14,104</u>
Total Current Assets	1,679,550
Non-Current Assets:	
Restricted Cash	22,412
Capital Assets	
Depreciable (Net)	489,456
Non-Depreciable	<u>80,113</u>
Total Non-Current Assets	591,981
Total Assets	<u>2,271,531</u>
 <b>Liabilities:</b>	
Current Liabilities:	
Accounts Payable	17,368
Payroll and Related Liabilities	<u>7,929</u>
Total Current Liabilities	<u>25,297</u>
Long-Term Liabilities:	
Other Post Employment Benefits	<u>1,639,052</u>
Total Liabilities	<u>1,664,349</u>
 <b>Net Position:</b>	
Invested in Capital Assets	569,569
Restricted	22,412
Unrestricted	<u>15,201</u>
Total Net Position	<u>\$ 607,182</u>

The accompanying notes are an integral part of the basic financial statements.

**WINN PARISH SHERIFF**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenue</u>			Net (Expense) Revenue & Changes in Net Position <u>Government Activities</u>
		Fines, Fees, Commissions & Charges for <u>Services</u>	Operating Grants & <u>Contributions</u>	Capital Grants & <u>Contributions</u>	
Governmental Activities:					
Public Safety	\$ 2,133,255	\$ 519,392	\$ 78,420	\$ 16,393	\$ ( 1,519,050)

General Revenues:

Taxes:

Ad Valorem	1,337,119
Sales	457,200
State Revenue Sharing	108,095
Interest Earnings	1,848
Miscellaneous	5,334
Gain (Loss) on Sale of Assets	<u>4,716</u>

Total General Revenues	<u>1,914,312</u>
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Change in Net Position	395,262
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Net Position July 1, 2013	<u>211,920</u>
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Net Position June 30, 2014	<u>\$ 607,182</u>
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The accompanying notes are an integral part of the basic financial statements.

## FUND FINANCIAL STATEMENTS

**WINN PARISH SHERIFF**  
**BALANCE SHEET—GOVERNMENTAL FUNDS**  
**JUNE 30, 2014**

	<u>Major Fund General</u>	<u>Non-Major Fund DARE</u>	<u>Total Governmental Funds</u>
<b>Assets:</b>			
Current Assets:			
Cash & Cash Equivalents	\$ 1,462,385		\$ 1,462,385
Receivables	198,610		198,610
Due from Other Funds	4,451		4,451
Prepaid Expenses	14,104		14,104
Non-Current Assets:			
Restricted Cash	<u>-</u>	\$ 22,412	<u>22,412</u>
Total Assets	<u>1,679,550</u>	<u>22,412</u>	<u>1,701,962</u>
<b>Liabilities:</b>			
Current Liabilities:			
Accounts Payable	17,368	-	17,368
Payroll and Related Liabilities	<u>7,929</u>		<u>7,929</u>
Total Liabilities	<u>25,297</u>	<u>-</u>	<u>25,297</u>
<b>Fund Balances:</b>			
Nonspendable	14,104		14,104
Restricted	-	22,412	22,412
Unassigned	<u>1,640,149</u>		<u>1,640,149</u>
Total Fund Balances	<u>1,654,253</u>	<u>22,412</u>	<u>1,676,665</u>
Total Liabilities & Fund Balances	<u>\$ 1,679,550</u>	<u>\$ 22,412</u>	<u>\$ 1,701,962</u>

The accompanying notes are an integral part of the basic financial statements.



**WINN PARISH SHERIFF**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2014**

Total Fund Balances for the Governmental Funds  
at June 30, 2014 \$ 1,676,665

Total Net Position reported for Governmental Activities  
in the Statement of Net Position is different because:

Capital Assets used in Governmental Activities are not  
financial resources and, therefore, are not reported  
in the fund. Those assets consist of:

Non-Depreciable	80,113	
Depreciable	1,390,252	
Less: Accumulated Depreciation	<u>( 900,796)</u>	569,569

Long-term liabilities are not due and payable in the current  
period and, therefore, are not reported in the Governmental  
Fund Balance Sheet:

Other Post-Employment Benefits	<u>( 1,639,052)</u>
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Total Net Position of Governmental Activities  
at June 30, 2014 \$ 607,182

The accompanying notes are an integral part of the basic financial statements.

**WINN PARISH SHERIFF**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES—GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	Major Fund General	Non-Major Fund DARE	Total Governmental Funds
<b>Revenues:</b>			
Taxes:			
Ad Valorem	\$ 1,337,119		\$ 1,337,119
Sales	457,200		457,200
Fines, Fees, Commissions & Charges for Services:			
Civil & Criminal Fees	111,205		111,205
Commissions-Taxes	5,347		5,347
Commissions-Fines & Bonds	41,142	\$ 5,253	46,395
Prisoner Maintenance	266,420		266,420
Other Fines, Fees, Commissions & Charges for Services	90,025		90,025
Intergovernmental:			
Federal Grants	3,350		3,350
Other Grants	30,588	12,083	42,671
State Funding:			
Supplemental Pay	47,148		47,148
Revenue Sharing	108,095		108,095
Miscellaneous:			
Interest Earned	1,848		1,848
Donations	-	1,644	1,644
Other	5,334		5,334
Total Revenues	<u>2,504,821</u>	<u>18,980</u>	<u>2,523,801</u>
<b>Expenditures:</b>			
Public Safety—Current:			
Personnel & Related Benefits	1,268,836		1,268,836
Operating Services	211,065		211,065
Materials & Supplies	222,322	8,486	230,808
Travel & Other Charges	13,713	460	14,173
Capital Outlay	300,251		300,251
Total Expenditures	<u>2,016,187</u>	<u>8,946</u>	<u>2,025,133</u>
Excess of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	488,634	10,034	498,668
Fund Balances—Beginning of Year	<u>1,165,619</u>	<u>12,378</u>	<u>1,177,997</u>
Fund Balances—End of Year	<u><u>\$ 1,654,253</u></u>	<u><u>\$ 22,412</u></u>	<u><u>\$ 1,676,665</u></u>

The accompanying notes are an integral part of the basic financial statements.

**WINN PARISH SHERIFF**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Net Change in Fund Balances—Governmental Funds	\$ 498,668
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental Funds report Capital Outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives as depreciation expense. The cost of Capital Assets recorded in the current period is	300,251
Depreciation expense on Capital Assets is reported in the Government-wide Financial Statements, but does not require the use of current financial resources and is not reported in the Fund Financial Statements. Current year depreciation expense is	( 100,408)
Increases in Other Post Employment Benefits are reflected as an increase in Expenses on the Statement of Activities, but are not reported in the Governmental Fund.	( 307,965)
Governmental Funds report the entire amount received from the Sales of Assets as Revenues, but the undepreciated cost of the assets reduces the gain from the sale in the Statement of Activities.	<u>4,716</u>
Net Change in Net Position per Statement of Activities	<u><u>\$ 395,262</u></u>

The accompanying notes are an integral part of the basic financial statements.

**WINN PARISH SHERIFF**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES – AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Civil</u>	<u>Cash Bond</u>	<u>Tax Collector</u>	<u>Inmate</u>	<u>Totals</u>
Assets:					
Cash	\$ 51,421	\$ 56,114	\$ 57,010	\$ 25,408	\$ 189,953
Due from Other Funds	<u>-</u>	<u>-</u>	<u>1,967</u>	<u>-</u>	<u>1,967</u>
Total Assets	<u>\$ 51,421</u>	<u>\$ 56,114</u>	<u>\$ 58,977</u>	<u>\$ 25,408</u>	<u>\$ 191,920</u>
Liabilities:					
Due to Other Funds	6,418	-	-		6,418
Due to Others	<u>45,003</u>	<u>56,114</u>	<u>58,977</u>	<u>25,408</u>	<u>185,502</u>
Total Liabilities	<u>\$ 51,421</u>	<u>\$ 56,114</u>	<u>\$ 58,977</u>	<u>\$ 25,408</u>	<u>\$ 191,920</u>

See notes to financial statements.

## NOTES TO FINANCIAL STATEMENTS

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 1—INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, parish occupational licenses and fines, costs and bond forfeitures imposed by the District Court.

**NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the Winn Parish Sheriff conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of applicable Louisiana Revised Statutes and to the guides set forth in the *Louisiana Governmental Audit Guide*.

Reporting Entity

Governmental Accounting Standard Board (GASB) Statement No. 61 amended No 14's established the criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under these provisions, the Winn Parish Sheriff is considered a primary government, since the Sheriff is an independently elected parish official and is not fiscally dependent on any other governmental entity. The primary government is required to consider all entities for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The accompanying financial statements present information only on the funds that comprise the Winn Parish Sheriff, the primary government.

Basis of Presentation

Government-Wide Financial Statements (GWFS):

GASB Statement No. 63 changed the title of Net Assets to Net Position along with standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

on a government's net position. As required the Sheriff has implemented GASB Statement No. 63 for the fiscal year end June 30, 2013.

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all governmental funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements (FFS):**

The accounts of the Sheriff are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff. The funds of the Sheriff are described as follows:

**Governmental Funds:**

**General Fund**—The General Fund is the principal fund and is used to account for the operations of the Sheriff's office. The Sheriff's primary source of revenue is ad valorem taxes levied by the law enforcement district. Other sources of revenue include one-half cent sales taxes levied in parish, commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, and various other reimbursements, fees, grants, and commissions. General operating expenditures are paid from this fund.

**DARE Fund**—The DARE Fund was created by the Sheriff for the purpose of assisting management with adhering to restrictions on spending in place by the funding source. It is the only nonmajor governmental fund at this time.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Fiduciary Funds:**

Agency Funds—The Civil, Tax Collector, Cash Bond, and Inmate Funds are used to account for assets held as an agent for various taxing bodies (tax collections), deposits for inmate commissary, and for deposits held pending court action. Disbursements from these funds are made to various parish agencies, litigants in suits, etcetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations and, accordingly, have no measurement focus.

Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made.

Accrual Basis—Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the exchange.

Modified Accrual Basis—Fund Financial Statements (FFS)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected 60 days after year end. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Assets Liabilities and Equity

Cash and Cash Equivalents—The Sheriff's cash is considered to be the cash in demand deposits and interest bearing deposits. Cash equivalents include all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates.

Capital Assets—The Sheriff reports property and equipment in the governmental activities column in the GWFS. Capital assets are carried at historical or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair



**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

market value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized. Also the Sheriff's FFS expense assets as capital outlays in the year occurring.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The assets estimated useful lives are as follows:

Equipment and Furniture	5 - 12 years
Vehicles	5 years
Buildings	40 years

Compensated Absences—Employees are not allowed to carry leave forward from year to year, therefore, there is no entry made for compensated absences.

Equity Classifications—In the Government-Wide Financial Statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Invested in Capital Assets—Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position—Net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position—All other net position that does not meet the definition of “restricted” or “invested in capital assets.”

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year 2011, the Sheriff implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund, the Sheriff's only major governmental fund, has a nonspendable fund balance of \$14,104 which represents prepaid expenses. The remaining fund balance of \$1,640,149 is classified as unassigned. The DARE Fund as the only nonmajor governmental fund has a restricted fund balance of \$22,412.

Budget

Prior to the beginning of each fiscal year, the Sheriff adopts a budget for the next fiscal year. The budget is open for public inspection. All budgeted appropriations lapse at the end of each fiscal year. The budget is prepared on the modified accrual basis of accounting.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 3—AD VALOREM TAXES**

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem taxes. Property taxes are levied by the Sheriff on property values assessed by the Winn Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

The Sheriff levied the following ad valorem taxes for 2013:

	<u>Authorized</u>	<u>Levied</u>
Law Enforcement District #1	11.09	11.09
Law Enforcement District #2	9.40	9.40

The Sheriff's Law Enforcement District # 1 millage was established by the Louisiana constitution and does not expire while the Law Enforcement District # 2 millage for 9.40 expires in the year 2020, as voted by electors in Winn Parish.

The Sheriff recognizes property tax revenues when levied. The property tax calendar is as follows:

Property Tax Calendar

Assessment Date	January 1
Levy Date	June 30
Tax Bills Mailed	October 15
Total Taxes Due	December 31
Penalties & Interest Added	January 31 of ensuing year
Tax Sale	May 15 of ensuing year

Total assessed value for the Sheriff was \$81,294,859 in 2013. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption for the Sheriff was a total of \$16,833,067 of the assessed value in 2013.

The principal taxpayers of the parish are:

<u>Taxpayer</u>	<u>Assessed Value</u>	<u>Percent of Sheriff's Total Assessed Value</u>
Weyerhaeuser	4,827,731	5.94%
Entergy Louisiana, LLC	4,219,430	5.19%
West Fraser	2,846,541	3.50%
Access Midstream Operating, LLC	2,406,213	2.96%
AT&T	1,799,248	2.21%
Plum Creek Timber	1,699,383	2.09%
Arclin USA, Inc.	1,659,838	2.04%
Kansas City Southern Railway	1,460,300	1.80%
Gulf South Pipeline Co.	1,394,100	1.71%
Tennessee Gas Pipeline Co	<u>1,213,190</u>	<u>1.49%</u>
Total	<u>\$ 23,525,974</u>	<u>28.93%</u>

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 4—SALES TAX**

On November 16, 2014 the voters of Winn Parish passed a one-half cent sales tax for operations of the Sheriff. This perpetuity sales tax was levied effective January 1, 2014. The Winn Parish School Board collects and remits this sales tax.

**NOTE 5—CASH AND CASH EQUIVALENTS**

At June 30, 2014, the carrying amount of the Sheriff's cash and cash equivalents of governmental and fiduciary funds (collected bank balances) totaled \$734,529 at one financial institution and \$1,005,903 at another financial institution. This includes certificates of deposit with maturities of less than 90 days. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent banks. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agents. These securities are held in the name of entity by the pledging fiscal agent banks in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2014, the Sheriff's deposits were secured from risk by federal deposit insurance of \$250,000 at each financial institution, and the remainder by pledged securities in the name entity by the fiscal agent banks with a market value greater than the remaining amounts.

**NOTE 6—REVENUES RECEIVABLE**

The following is a summary of receivables as of June 30, 2014:

Civil & Criminal Fees	\$	21,133
Prisoner Maintenance		20,792
Other Fees, Fines, and Commissions		2,454
Ad Valorem Taxes		5,651
Sales Taxes		143,174
Miscellaneous		<u>5,406</u>
Total	\$	<u>198,610</u>

**NOTE 7—DUE FROM/TO OTHER FUNDS**

At June 30, 2014 amounts due from and to other Sheriff funds are as follows:

<u>Fund</u>	<u>Due To</u>	<u>Due From</u>
General	\$ 6,418	\$ 1,967
Civil		\$ 6,418
Tax Collector	\$ 1,967	

The interfund balances resulted from normal settlements between funds.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 8—CAPITAL ASSETS**

Capital asset balances and activity for the year ended June 30, 2014 are as follows:

<u>Governmental Activities</u>	<u>Balance 07/01/13</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 06/30/14</u>
Capital Assets—NonDepreciable:				
Land	\$ 8,000	\$ 72,113	\$ -	\$ 80,113
Capital Assets—Depreciable:				
Furniture and Equipment	661,456	111,896	4,716	768,636
Vehicles	351,082	100,479	-	451,561
Buildings	149,576	-	-	149,576
Construction in Progress	-	20,479	-	20,479
Total Depreciable Assets	<u>1,162,114</u>	<u>232,854</u>	<u>4,716</u>	<u>1,390,252</u>
Total Capital Assets	<u>1,170,114</u>	<u>304,967</u>	<u>4,716</u>	<u>1,470,365</u>
Less Accumulated Depreciation:				
Furniture and Equipment	533,063	39,763	4,716	568,110
Vehicles	225,386	55,812	-	281,198
Buildings	46,655	4,833	-	51,488
Total Accum. Depreciation	<u>805,104</u>	<u>100,408</u>	<u>4,716</u>	<u>900,796</u>
Net Capital Assets	<u>\$ 365,010</u>			<u>\$ 569,569</u>

Depreciation expense for the year ended June 30, 2014 of \$100,408 is charged to the public safety expenditures.

**NOTE 9—PENSION PLAN**

Plan Description—Substantially all employees of the Winn Parish Sheriff participate in the Louisiana Sheriffs' Pension and Relief Fund ("System"). The Sheriffs' Pension and Relief Fund is a multiple employer (cost-sharing) defined benefit, statewide public employee retirement system (PERS) that is administrated and controlled by a separate board of trustees.

All sheriffs, deputies, and other employees who are 18 years or older at the time of original employment, who earn per month not less than \$400 if employed after September 7, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed between January 1, 2000 and December 31, 2012; and \$1,000 if employed after January 1, 2013, are required to participate in the System. Employees whose employment began before January 1, 2012 are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

final-average salary for each year of credited service. Those employed originally after January 1, 2012, are eligible to retire at 62 years of age with 12 years of creditable service, at 60 with 20 years of service and at 55 with 30 years of service. The retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary for employees hired before June 30, 2006, is the employee's average salary over the 36 consecutive or joined months that produce the highest average. For those whose first eligible employment began after July 1, 2006, final average salary is calculated using the 60 highest successive months of employment. Employees whose employment began prior to January 1, 2012, and who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. If these employees terminate with at least 20 years of credited service they are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. That report may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, LA 70802 or by calling (800) 586-9049.

**Funding Policy**—Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. State statute requires covered employees to contribute a percentage of their salaries to the System and such percentage at June 30, 2014 was 10.25%. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. During year ended June 30, 2014, the current rate for employers was 13.89%. The Winn Parish Sheriff's office contributions to the System for the years ended June 30, 2014, 2013, and 2012 were \$164,965, \$112,862, and \$145,675, respectively, and were equal to the required contributions for each year.

**NOTE 10—OTHER POST EMPLOYMENT BENEFITS**

On July 1, 2009, the Winn Parish Sheriff implemented Governmental Accounting Standards Board Statement No. 45 (GASB 45) entitled "Accounting and Financial Reporting by Employers for Post Employment Benefits Other than Pensions" (OPEB). The major change under GASB 45 is to attribute the cost of postretirement benefits (medical, dental and life insurance) to the time in which the employee is working for the employer. This standard does not require the funding of these benefits, but it does require recognizing the liability and expense in the financial statements. The Sheriff recognized a noncurrent liability of \$1,639,052 for 2014 in the Statement of Net Position. A \$307,965 expense is included in personnel services and related benefits expense in the Statement of Activities.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

*Plan Description* - The Winn Parish Sheriff provides certain continuing health and dental care and life insurance benefits for its retired employees. Eligibility for medical coverage is based on 60 years old and 10 years of service, 55 years old and 12 years of service, or 30 years of service at any age.

*Funding Policy* - These benefits for the retirees are provided through an insurance company on a pay-as-you-go basis. The Sheriff contributes 100% of the cost of current-year premiums for eligible retirees. The Sheriff receives reimbursement from the retiree for dependent coverage. The Sheriff will recognize the cost of providing these benefits (Sheriff's cost of premiums) as expenditure when the monthly premiums are paid. For the year ended June 30, 2014, the total amount of net premiums paid for retirees totaled \$83,892.

*Annual OPEB Cost and Net OPEB Obligation* - The Sheriff's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The Sheriff has elected to calculate the ARC and related information using the Unit Credit Actuarial Cost Method. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (of funding excess) over a period not to exceed thirty years. The following table shows the components of the Sheriff's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Sheriff's net OPEB obligation to the Retiree Health Plan for year ended June 30, 2014:

DISCOUNT RATE—1.07%

Determination of Annual Required Contribution-	
Normal Cost at Fiscal Year End	\$ 333,259
Amortization of UAAL	<u>44,355</u>
Annual Required Contribution (ARC)	\$ 377,614
Determination of Net OPEB Obligation-	
Annual Required Contribution	\$ 377,614
Interest on Prior Year Net OPEB Obligation	14,243
Adjustment to ARC	<u>0</u>
Annual OPEB Cost	391,857
Assumed Contributions Made	<u>( 83,892)</u>
Estimated Increase in Net OPEB Obligation	307,965
Net OPEB Obligation - Beginning of Year	<u>1,311,087</u>
Estimated Net OPEB Obligation - End of Year	<u><u>\$1,639,052</u></u>

The Sheriff's estimated annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net obligation for year ended 2014 and the two preceding fiscal years assuming the plan is not prefunded (1.07% discount rate in current year and two most recent preceding years) are noted on the following page.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

<u>Fiscal Year Ended</u>	<u>Discount Rate</u>	<u>Annual OPEB Cost</u>	<u>% of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
06/30/2014	1.07%	\$ 391,857	21%	\$ 1,639,052
06/30/2013	1.07%	\$ 473,038	14%	\$ 1,331,087
06/30/2012	1.07%	388,295	13%	925,039

*Funded Status and Funding Progress* - The Sheriff's actuarial accrued liability for benefits was \$1,151,123. The covered payroll (annual payroll of active employees covered by the plan) was \$602,433, and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 191 percent.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about rates of interest, future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

*Methods and Assumptions* - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The unit credit actuarial cost method was used with the estimates based to an important degree on the assumptions made relative to various occurrences, such as rate of expected investment earnings by the fund, rates of mortality among active and retired employees, rates of termination from employment, and retirement rates. In the current valuation, the actuarial assumptions used for the calculation of costs and liabilities are:

**MEASUREMENT DATE**

Benefit liabilities are valued as of July 1, 2014

**DISCOUNT RATE FOR VALUING LIABILITIES**

Without prefunding - 1.07% per annum, compounded annually

**MORTALITY RATES**

Based on Mortality Tables published by the National Vital Statistics Reports,  
Vol. 62, No.7, January 6, 2014 for Males & Females by Age



**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 11—ON BEHALF PAYMENTS**

Certain employees of the Winn Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$47,148 for the fiscal year ended June 30, 2014.

**NOTE 12—SERVICES PROVIDED BY WINN PARISH POLICE JURY**

The Sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Winn Parish Police Jury.

**NOTE 13—CHANGES IN AGENCY BALANCES**

A summary of changes in agency balances due to taxing bodies and others is as follows:

<u>Funds</u>	<u>Balance 07/01/13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 06/30/14</u>
Civil	\$ 23,798	\$ 1,261,075	\$ 1,239,870	\$ 45,003
Cash Bond	36,476	488,352	468,714	56,114
Tax Collector	28,731	7,063,867	7,033,621	58,977
Inmate	14,045	52,098	40,735	25,408
Totals	<u>\$ 103,050</u>	<u>\$ 8,865,392</u>	<u>\$ 8,782,940</u>	<u>\$ 185,502</u>

**NOTE 14—EX-OFFICIO TAX COLLECTOR**

The amount of cash on hand at year-end was \$51,847, which does not include taxes paid under protest. The amount of taxes collect by the taxing authority was:

Winn Parish School Board	\$ 2,670,097
Winn Parish Police Jury	1,492,603
Winn Parish Sheriff	1,325,952
Winn Parish Assessor	326,142
Winn Parish Fire District	579,398
Louisiana Tax Commission	1,334
Louisiana Forestry Commission	35,667
Pension Funds	185,358
Total	<u>\$ 6,616,551</u>

All assessed taxes after change orders approved by the LA Tax Commission were deemed collectible as of June 30, 2014.

**WINN PARISH SHERIFF**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**NOTE 15—TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others in the agency fund at June 30, 2014, include \$5,163 of taxes paid under protest. These monies are cash equivalents and include interest earned as certificates of deposit and are held pending resolution of the protest. They are accounted for in the Tax Collector Agency Fund.

**NOTE 16—STATE REVENUE SHARING FUNDS**

The revenue sharing funds received during the year were distributed as follows:

Winn Parish Sheriff	\$ 108,095
Winn Parish School Board	77,380
Winn Parish Police Jury	87,574
Winn Parish Assessor	24,872
Pension Funds	<u>7,533</u>
Total	<u>\$ 305,454</u>

**NOTE 17—PENDING LITIGATION**

At June 30, 2014, there were outstanding suits seeking damages against the management and prior management of the Winn Parish Sheriff. Although the outcome of these suits is not presently determinable, the opinion of the Sheriff and legal counsel is that resolution of this matter would not create a liability in excess of insurance coverage that would have a material adverse effect on the financial condition of the Sheriff.

**NOTE 18—SUBSEQUENT EVENTS**

Management has evaluated events through October 15, 2014, the date which the financial statements were available for issue. There were no items noted to be reported as subsequent events, other than new jail plans are in progress.

OTHER REQUIRED  
SUPPLEMENTARY INFORMATION

**WINN PARISH SHERIFF**  
**BUDGETARY COMPARISON SCHEDULE—GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes:				
Ad Valorem	\$1,148,500	\$1,343,130	\$1,337,119	\$ ( 6,011)
Sales	-	425,000	457,200	32,200
Fines, Fees, Commissions, & Charges for Services:				
Civil & Criminal Fees	106,000	82,000	111,205	29,205
Animal Control Fees	28,000	-	-	-
Commissions-Taxes	100,000	50,000	5,347	( 44,653)
Commissions-Fines & Bonds	100,000	70,000	41,142	( 28,858)
Prisoner Maintenance	255,000	292,000	266,420	( 25,580)
Other Fines, Fees, Commissions & Charges for Services	15,000	30,500	90,025	59,525
Intergovernmental:				
Federal Grants	3,500	3,500	3,350	( 150)
Other Grants	26,500	31,500	30,588	( 912)
State Funding:				
Supplemental Pay	30,000	46,000	47,148	1,148
Revenue Sharing	105,000	108,095	108,095	-
Miscellaneous:				
Interest	250	1,800	1,848	48
Other	10,000	5,000	5,334	334
Total Revenues	<u>1,927,750</u>	<u>2,488,525</u>	<u>2,504,821</u>	<u>16,296</u>
<b>Expenditures:</b>				
Public Safety—Current:				
Personnel & Related Benefits	1,313,000	1,332,000	1,268,836	63,164
Operating Services	190,000	180,000	211,065	( 31,065)
Materials & Supplies	180,000	215,000	222,322	( 7,322)
Travel & Other Charges	10,000	18,000	13,713	4,287
Capital Outlay	50,000	300,000	300,251	( 251)
Total Expenditures	<u>1,743,000</u>	<u>2,045,000</u>	<u>2,016,187</u>	<u>28,813</u>
Excess (Deficiency) of Revenues & Other Financing Sources over Expenditures & Other Financing Uses	<u>184,750</u>	<u>443,525</u>	<u>488,634</u>	<u>45,109</u>
Fund Balance—Beginning of Year	<u>1,165,619</u>	<u>1,165,619</u>	<u>1,165,619</u>	<u>-</u>
Fund Balance—End of Year	<u>\$1,350,369</u>	<u>\$1,609,144</u>	<u>\$1,654,253</u>	<u>\$ 45,109</u>

See accountant's report.

STATE OF LOUISIANA  
PARISH OF WINN

AFFIDAVIT

Cranford Jordan, Sheriff of Winn Parish

BEFORE ME, the undersigned authority, personally came and appeared.

Cranford Jordan, Sheriff of Winn Parish. State of Louisiana, who after  
Being duly sworn, deposed and said;

The following information is true and correct as stated in the June 30, 2014 Financial Report:

NOTE 14—EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at year-end was \$51,847, which does not include taxes paid under protest. The amount of taxes collect by the taxing authority was:

Winn Parish School Board	\$	2,670,097
Winn Parish Police Jury		1,492,603
Winn Parish Sheriff		1,325,952
Winn Parish Assessor		326,142
Winn Parish Fire District		579,398
Louisiana Tax Commission		1,334
Louisiana Forestry Commission		35,667
Pension Funds		185,358
Total	\$	<u>6,616,551</u>

All assessed taxes after change orders approved by the LA Tax Commission were deemed collectible as of June 30, 2014.

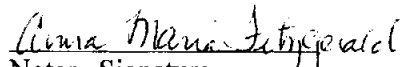
NOTE 15—TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency fund at June 30, 2014, include \$5,163 of taxes paid under protest. These monies include interest earned as certificates of deposit and are held pending resolution of the protest. They are accounted for in the Tax Collector Agency Fund.



Cranford Jordan,  
Sheriff of Winn Parish

SWORN to and subscribed before me, Notary, this 15 day of October, 2014  
in my office in Winnfield, Louisiana

  
Notary Signature # 133613

OTHER  
SUPPLEMENTARY INFORMATION

**WINN PARISH SHERIFF**  
**FIDUCIARY FUNDS - AGENCY FUNDS**  
**STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND UNSETTLED DEPOSITS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Civil</u>	<u>Cash Bond</u>	<u>Tax Collector</u>	<u>Inmate</u>	<u>Totals</u>
Unsettled Balances 07/01/13	\$ 23,798	\$ 36,476	\$ 28,731	\$ 14,045	\$ 103,050
Additions:					
Deposits:					
Ad Valorem Taxes			6,616,551		6,616,551
State Revenue Sharing			305,453		305,453
Sheriff Sales	1,039,587				1,039,587
Garnishments	125,866				125,866
Parish Licenses			99,936		99,936
Fines & Costs		482,653			482,653
Commissary Receipts				52,098	52,098
Other	<u>95,622</u>	<u>5,699</u>	<u>41,927</u>		<u>143,248</u>
Totals	<u>1,261,075</u>	<u>488,352</u>	<u>7,063,867</u>	<u>52,098</u>	<u>8,865,392</u>
Deductions:					
Deposits Settled to:					
Louisiana Dept of Ag & Forestry			30,339		30,339
North LA Crime Lab		20,764			20,764
Winn Parish:					
Police Jury		124,027	1,638,830		1,762,857
School Board			2,753,171		2,753,171
Sheriff General Fund	95,544	75,513	1,479,581		1,650,638
Sheriff DARE Fund		5,253			5,253
Clerk of Court	162,911	66,124			229,035
Assessor			351,749		351,749
Fire Protect Dist No. 3			580,934		580,934
Pension Funds			192,891		192,891
Eighth Judicial District:					
District Attorney		39,046			39,046
District Court		60,165			60,165
Indigent Defender Board		50,358			50,358
Attorneys, Litigants, Appraisers, Etc.	9,572				9,572
Other Sheriffs	777				777
Garnishments	102,296				102,296
Redemption Deeds	23,612				23,612
Inmate Settlements				6,297	6,297
Other Settlements	<u>845,158</u>	<u>27,464</u>	<u>6,126</u>	<u>34,438</u>	<u>913,186</u>
Totals	<u>1,239,870</u>	<u>468,714</u>	<u>7,033,621</u>	<u>40,735</u>	<u>8,782,940</u>
Unsettled Balances 06/30/14	\$ <u>45,003</u>	\$ <u>56,114</u>	\$ <u>58,977</u>	\$ <u>25,408</u>	\$ <u>185,502</u>

## COMPLIANCE AND OTHER MATTERS



*Shanna Jones, CPA*

*795 Big Creek Rd  
Winnfield, LA 71483  
792-8544*

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS*

Cranford Jordan, Sheriff  
of Winn Parish  
P.O. Box 950  
Winnfield, Louisiana

I have audited the financial statements of the governmental activities, the major fund, the aggregate remaining fund information of Winn Parish Sheriff as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued my report thereon dated October 15, 2014. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the U.S. and the *Louisiana Governmental Audit Guide*.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, I do not express an opinion on the effectiveness of the Sheriff's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Sheriff's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or

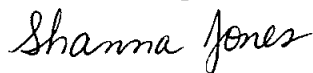
(Continued)

material weaknesses. Given these limitations, I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Winn Parish Sheriff's financial statements are free of material misstatement, I performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, see finding 14-01.

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. This report is intended for the information and use of the Louisiana Legislative Auditor, management of the Winn Parish Sheriff and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana R.S. 24:513 this report is a matter of public record and its distribution is not limited.



Shanna Jones, CPA  
Winnfield, Louisiana  
October 15, 2014

Concluded

**WINN PARISH SHERIFF**  
**SCHEDULE OF AUDIT FINDINGS**  
**YEAR ENDED JUNE 30, 2014**

**A. SUMMARY OF AUDIT RESULTS**

1. The Auditor's Report expresses an unqualified opinion on the financial statements of the Winn Parish Sheriff.
2. There were no significant deficiencies noted during the audit of the financial statements.
3. One instance of noncompliance material to the financial statements of the Winn Parish Sheriff was disclosed during the audit.

**B. FINANCIAL STATEMENTS AUDIT**

Compliance

14-01 Control over Account Reconciliations

Finding – The Agency Fund: Civil was not always reconciled or disbursed in a timely manner during fiscal year ended June 30, 2014.

Status – Subsequent to fiscal year end, the Sheriff made personnel changes to ensure fund is reconciled and disbursed in a timely manner.

**C. PRIOR YEAR FINDINGS**

No findings.